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Tax Bulletin

Tax Bulletin 4-08

Effective Date: Oct. 1, 2008

Re: Municipality Transient Room Tax Imposed by Hurricane

Utah Code §§59-12-352 – 353 allow a municipality transient room tax of up to 1.5 percent on rents charged to persons who occupy a public accommodation for less than 30 days in a row.

Hurricane (Washington County) will impose the municipality transient room tax at 1 percent starting Oct. 1, 2008. When added to Washington County's 4.25 percent transient room tax, the total county and municipality transient room tax in Hurricane is 5.25 percent.

Anyone who rents public accommodations in Hurricane must start collecting the municipality transient room tax, in addition to other state and local taxes, Oct. 1, 2008.

Pay your municipality transient room tax to the Tax Commission using the Transient Room Tax Return, form TC-62T, starting with the following periods:

- October 2008 (monthly filers)
- October-December 2008 (quarterly filers)
- January-December 2008 (annual filers)

For these changes and all other current rates, see the sales tax rate charts at tax.utah.gov/sales/rates.html.

QUESTIONS...



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